

		FOR BHF USE					

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2005
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2005)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: <u>0040410</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>Elmwood Care</u>		<p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/05</u> to <u>12/31/05</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p>	
Address: <u>7733 West Grand Avenue</u> <u>Elmwood Park</u> <u>60707</u>			
<div>NumberCityZip Code</div>			
County: <u>Cook</u>			
Telephone Number: <u>(708) 452-9200</u> Fax # <u>(708) 452-9294</u>			
HFS ID Number: <u>363868389001</u>		<div>Officer or Administrator of Provider</div> <div>(Signed) _____ (Date) _____</div> <div>(Type or Print Name) _____</div> <div>(Title) _____</div> <div>(Signed) _____ (Date) _____</div> <div>Paid Preparer</div> <div>(Print Name and Title) <u>Cary C. Buxbaum, C.P.A.</u></div> <div>(Firm Name & Address) <u>Frost, Ruttenberg & Rothblatt, P.C.</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u></div> <div>(Telephone) <u>(847) 236-1111</u> Fax # <u>(847) 236-1155</u></div> <div>MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</div>	
Date of Initial License for Current Owners: <u>04/01/93</u>			
Type of Ownership:			
<div><div><input type="checkbox"/> VOLUNTARY,NON-PROFIT</div><div><input type="checkbox"/> Charitable Corp.</div><div><input type="checkbox"/> Trust</div><div>IRS Exemption Code _____</div></div> <div><div><input checked="" type="checkbox"/> PROPRIETARY</div><div><input type="checkbox"/> Individual</div><div><input type="checkbox"/> Partnership</div><div><input type="checkbox"/> Corporation</div><div><input checked="" type="checkbox"/> "Sub-S" Corp.</div><div><input type="checkbox"/> Limited Liability Co.</div><div><input type="checkbox"/> Trust</div><div><input type="checkbox"/> Other _____</div></div> <div><div><input type="checkbox"/> GOVERNMENTAL</div><div><input type="checkbox"/> State</div><div><input type="checkbox"/> County</div><div><input type="checkbox"/> Other _____</div></div>			

SEE ACCOUNTANTS' COMPILATION REPORT

#	0040410	Report Period Beginning:	01/01/05	Ending:	12/31/05
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D. How many bed-hold days during this year were paid by the Department?

None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census? Yes

YES ☐ NO ☒

YES ☐ NO ☒

Date started 04/01/93

YES ☒ Date 04/01/93 NO ☐

YES ☒ NO ☐ If YES, enter number

of beds certified 64 **and days of care provided** 7,531

Medicare Intermediary Administar Federal

ACCRUAL	<input checked="" type="checkbox"/>	MODIFIED CASH*	<input type="checkbox"/>	CASH*	<input type="checkbox"/>
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Is your fiscal year identical to your tax year? YES ☒ NO ☐

*** All facilities other than governmental must report on the accrual basis.**

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SEE ACCOUNTANTS' COMPILATION REPORT

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	50,476	11,832	7,531	69,839	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	50,476	11,832	7,531	69,839	14

78.10%

Facility Name & ID Number Elmwood Care # 0040410 Report Period Beginning: 01/01/05 Ending: 12/31/05

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	303,296	69,059	42,138	414,493		414,493	(23,846)	390,647			1
2	Food Purchase		357,925		357,925	(42,705)	315,220	(603)	314,617			2
3	Housekeeping	237,039	51,401		288,440		288,440	(1,160)	287,280			3
4	Laundry	88,695	44,380		133,075		133,075	(186)	132,889			4
5	Heat and Other Utilities			253,710	253,710		253,710	(1,300)	252,410			5
6	Maintenance	56,526	16,896	137,102	210,524		210,524	(36,609)	173,915			6
7	Other (specify):*							5,650	5,650			7
8	TOTAL General Services	685,556	539,661	432,950	1,658,167	(42,705)	1,615,462	(58,055)	1,557,407			8
	B. Health Care and Programs											
9	Medical Director			14,400	14,400		14,400		14,400			9
10	Nursing and Medical Records	3,013,103	310,754	384,598	3,708,455		3,708,455	(48,602)	3,659,853			10
10a	Therapy	66,461		37,911	104,372		104,372		104,372			10a
11	Activities	106,658	6,922	2,303	115,883		115,883		115,883			11
12	Social Services	94,820		2,197	97,017		97,017		97,017			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):*							4,484	4,484			15
16	TOTAL Health Care and Programs	3,281,042	317,676	441,409	4,040,127		4,040,127	(44,118)	3,996,009			16
	C. General Administration											
17	Administrative	172,503		610,980	783,483		783,483	(528,096)	255,387			17
18	Directors Fees											18
19	Professional Services			179,835	179,835	(15,000)	164,835	(129,808)	35,027			19
20	Dues, Fees, Subscriptions & Promotions			104,458	104,458		104,458	(42,603)	61,855			20
21	Clerical & General Office Expenses	82,324	32,320	151,655	266,299		266,299	(52,291)	214,008			21
22	Employee Benefits & Payroll Taxes			699,965	699,965	42,705	742,670	(8)	742,662			22
23	Inservice Training & Education											23
24	Travel and Seminar			3,976	3,976		3,976	1	3,977			24
25	Other Admin. Staff Transportation			944	944		944	3,152	4,096			25
26	Insurance-Prop.Liab.Malpractice			187,285	187,285		187,285	964	188,249			26
27	Other (specify):*							25,307	25,307			27
28	TOTAL General Administration	254,827	32,320	1,939,098	2,226,245	27,705	2,253,950	(723,382)	1,530,568			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,221,425	889,657	2,813,457	7,924,539	(15,000)	7,909,539	(825,555)	7,083,984			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Elmwood Care #0040410 Report Period Beginning: 01/01/05 Ending: 12/31/05

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			158,104	158,104		158,104	280,598	438,702			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			130,299	130,299		130,299	761,842	892,141			32
33	Real Estate Taxes			421,963	421,963	15,000	436,963	(5,434)	431,529			33
34	Rent-Facility & Grounds			756,600	756,600		756,600	(756,600)				34
35	Rent-Equipment & Vehicles			6,110	6,110		6,110	4,757	10,867			35
36	Other (specify):*							19,385	19,385			36
37	TOTAL Ownership			1,473,076	1,473,076	15,000	1,488,076	304,548	1,792,624			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	155,193	611,798	600,212	1,367,203		1,367,203	(56,850)	1,310,353			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			134,138	134,138		134,138		134,138			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers	155,193	611,798	734,350	1,501,341		1,501,341	(56,850)	1,444,491			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,376,618	1,501,455	5,020,883	10,898,956		10,898,956	(577,857)	10,321,099			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	4,040	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(603)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(1,737)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(112,163)	21		24
25	Fund Raising, Advertising and Promotional	(23,379)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(15,004)	20		28
29	Other-Attach Schedule	(42,175)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (191,022)		\$	30

OHF USE ONLY							
48		49		50		51	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(386,836)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (386,836)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B))	\$ (577,857)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS			Page 5A
Elmwood Care			
ID#	0040410		
Report Period Beginning:	01/01/05		
Ending:	12/31/05		
			Sch. V Line
NON-ALLOWABLE EXPENSES			
1	Thrift & Damage	\$ (423)	21 1
2	Prescription Drugs - Veterans	(1,646)	10 2
3	Purchased Services - Veterans	(149)	10 3
4	2006 Seminar paid in 2005	(380)	24 4
5	KOPF Dues	(2,670)	20 5
6	Non - Allowable Legal	(12,870)	19 6
7	Capitalized R&M	(19,953)	06 7
8	Cable TV	(3,938)	00 8
9	Misc Income	(138)	23 9
10			10
11			11
12			12
13			13
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15			15
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98			98
99			99
100			100
101	Total	(42,170)	101

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Elmwood Care # 0040410 Report Period Beginning: 01/01/05 Ending: 12/31/05

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary					(17,761)	(6,085)						(23,846)	1
2	Food Purchase	(603)											(603)	2
3	Housekeeping			785					(1,945)				(1,160)	3
4	Laundry								(186)				(186)	4
5	Heat and Other Utilities	(3,938)		1,090	1,548								(1,300)	5
6	Maintenance	(19,953)		1,297	(14,547)		(3,406)						(36,609)	6
7	Other (specify):*				1,054	1,480	3,116						5,650	7
8	TOTAL General Services	(24,494)		3,172	(11,945)	(16,281)	(6,375)		(2,131)				(58,055)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(1,795)			(26,046)				(20,761)				(48,602)	10
10a	Therapy													10a
11	Activities													11
12	Social Services													12
13	CNA Training													13
14	Program Transportation													14
15	Other (specify):*				4,484								4,484	15
16	TOTAL Health Care and Programs	(1,795)			(21,562)				(20,761)				(44,118)	16
	C. General Administration													
17	Administrative			20,066	(75,621)	(468,209)	(4,320)			(12)			(528,096)	17
18	Directors Fees													18
19	Professional Services	(12,870)		(114,466)	1,001	16,375	(19,848)						(129,808)	19
20	Fees, Subscriptions & Promotions	(42,798)		85	110								(42,603)	20
21	Clerical & General Office Expenses	(112,724)		70,605	(10,172)								(52,291)	21
22	Employee Benefits & Payroll Taxes									(8)			(8)	22
23	Inservice Training & Education													23
24	Travel and Seminar	(380)		129	252								1	24
25	Other Admin. Staff Transportation			752	2,400								3,152	25
26	Insurance-Prop.Liab.Malpractice			430	534								964	26
27	Other (specify):*			12,900	4,191	8,216							25,307	27
28	TOTAL General Administration	(168,772)		(9,499)	(77,305)	(443,618)	(24,168)			(20)			(723,382)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(195,061)		(6,327)	(110,812)	(459,899)	(30,543)		(22,893)	(20)			(825,555)	29

Summary B

12/31/05

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	4,040	257,442	1,910	17,206								280,598	30
31	Amortization of Pre-Op. & Org.													31
32	Interest		756,600	(354)	5,596								761,842	32
33	Real Estate Taxes		(12,718)	2,727	4,557								(5,434)	33
34	Rent-Facility & Grounds		(756,600)										(756,600)	34
35	Rent-Equipment & Vehicles			2,908	1,849								4,757	35
36	Other (specify):*		19,385										19,385	36
37	TOTAL Ownership	4,040	264,109	7,191	29,208								304,548	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers				(52,560)				(4,290)				(56,850)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	TOTAL Special Cost Centers				(52,560)				(4,290)				(56,850)	44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	(191,022)	264,109	864	(134,164)	(459,899)	(30,543)		(27,183)	(20)			(577,857)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		
				Elmwood Care Bldg, LLC		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent - Base	\$ 756,600	Elmwood Building, LLC	100.00%	\$	\$ (756,600)	1
2	V	33	Rent - Taxes	421,963	Elmwood Building, LLC			(421,963)	2
3	V	36	Amortization		Elmwood Building, LLC		19,385	19,385	3
4	V	30	Depreciation		Elmwood Building, LLC		257,442	257,442	4
5	V	32	Mortgage Interest Expense		Elmwood Building, LLC		756,600	756,600	5
6	V	33	Real Estate Taxes		Elmwood Building, LLC		409,245	409,245	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 1,178,563			\$ 1,442,672	\$ * 264,109	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	3	HOUSEKEEPING	\$	PREFERRED BOOKKEEPING	100.00%	\$ 785	\$ 785	15
16	V	5	UTILITIES		PREFERRED BOOKKEEPING	100.00%	1,090	1,090	16
17	V	6	REPAIRS AND MAINT.		PREFERRED BOOKKEEPING	100.00%	1,297	1,297	17
18	V	17	ADMIN. FINANCIAL SAL.		PREFERRED BOOKKEEPING	100.00%	20,066	20,066	18
19	V	19	PROFESSIONAL FEES		PREFERRED BOOKKEEPING	100.00%	1,834	1,834	19
20	V	20	DUES,SUBSCRIPTIONS		PREFERRED BOOKKEEPING	100.00%	85	85	20
21	V	21	CLERICAL		PREFERRED BOOKKEEPING	100.00%	70,605	70,605	21
22	V	24	SEMINARS		PREFERRED BOOKKEEPING	100.00%	129	129	22
23	V	25	ADMIN. STAFF TRAVEL		PREFERRED BOOKKEEPING	100.00%	752	752	23
24	V	26	INSURANCE		PREFERRED BOOKKEEPING	100.00%	430	430	24
25	V	27	EMPLOYEE BENEFITS		PREFERRED BOOKKEEPING	100.00%	12,900	12,900	25
26	V	30	DEPRECIATION		PREFERRED BOOKKEEPING	100.00%	1,910	1,910	26
27	V	32	INTEREST		PREFERRED BOOKKEEPING	100.00%	(354)	(354)	27
28	V	33	REAL ESTATE TAXES		PREFERRED BOOKKEEPING	100.00%	2,727	2,727	28
29	V	35	EQUIPMENT RENTAL		PREFERRED BOOKKEEPING	100.00%	2,908	2,908	29
30	V								30
31	V								31
32	V	19	ACCOUNT/BOOKKEEPING	116,300	PREFERRED BOOKKEEPING	100.00%		(116,300)	32
33	V	19	COMPUTER	5,880	PREFERRED BOOKKEEPING	100.00%	5,880		33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 122,180			\$ 123,044	\$ * 864	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	UTILITIES	\$	S.I.R. MANAGEMENT, INC.	100.00%	\$ 1,548	\$ 1,548	15
16	V	6	REPAIRS AND MAINT.	22,056	S.I.R. MANAGEMENT, INC.	100.00%	7,509	(14,547)	16
17	V	7	EMP. BEN.-GEN. SERV.		S.I.R. MANAGEMENT, INC.	100.00%	1,054	1,054	17
18	V	10	NURSING	48,516	S.I.R. MANAGEMENT, INC.	100.00%	22,470	(26,046)	18
19	V	15	EMP. BEN.-H.C.		S.I.R. MANAGEMENT, INC.	100.00%	4,484	4,484	19
20	V	17	ADMINISTRATIVE	85,968	S.I.R. MANAGEMENT, INC.	100.00%	10,347	(75,621)	20
21	V	19	PROFESSIONAL FEES		S.I.R. MANAGEMENT, INC.	100.00%	1,001	1,001	21
22	V	20	FEES,SUBSCRIPTIONS		S.I.R. MANAGEMENT, INC.	100.00%	110	110	22
23	V	21	CLERICAL & GENERAL	24,996	S.I.R. MANAGEMENT, INC.	100.00%	14,824	(10,172)	23
24	V	24	EDUCATION & SEMINAR		S.I.R. MANAGEMENT, INC.	100.00%	252	252	24
25	V	25	OTHER ADMIN. STAFF TRANS.		S.I.R. MANAGEMENT, INC.	100.00%	2,400	2,400	25
26	V	26	INSURANCE		S.I.R. MANAGEMENT, INC.	100.00%	534	534	26
27	V	27	EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	4,191	4,191	27
28	V	30	DEPRECIATION		S.I.R. MANAGEMENT, INC.	100.00%	2,631	2,631	28
29	V	32	INTEREST		S.I.R. MANAGEMENT, INC.	100.00%	(177)	(177)	29
30	V	33	REAL ESTATE TAXES		S.I.R. MANAGEMENT, INC.	100.00%	4,557	4,557	30
31	V	35	EQUIPMENT RENTAL		S.I.R. MANAGEMENT, INC.	100.00%	1,849	1,849	31
32	V								32
33	V	39	LEASED EQUIPMENT	52,560	S.I.R. MANAGEMENT, INC.	100.00%		(52,560)	33
34	V	30	DEPRECIATION		S.I.R. MANAGEMENT, INC.	100.00%	14,575	14,575	34
35	V	32	INTEREST		S.I.R. MANAGEMENT, INC.	100.00%	5,773	5,773	35
36	V								36
37	V								37
38	V								38
39	Total			\$ 234,096			\$ 99,932	\$ * (134,164)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	DIETARY SALARIES	\$ 24,996	S.I.R. MANAGEMENT, INC.	100.00%	\$ 7,235	\$ (17,761)	15
16	V	7	EMP. BEN.-DIETARY		S.I.R. MANAGEMENT, INC.	100.00%	1,480	1,480	16
17	V	17	ADMIN./LEGAL SALARIES	520,692	S.I.R. MANAGEMENT, INC.	100.00%	52,483	(468,209)	17
18	V	19	FINANCIAL CONSULTANT		S.I.R. MANAGEMENT, INC.	100.00%	16,375	16,375	18
19	V	27	EMP. BEN.-ADMINISTRATIVE		S.I.R. MANAGEMENT, INC.	100.00%	8,216	8,216	19
20	V								20
21	V	17	ADMIN. SALARY-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%			21
22	V	6	REPAIRS & MAINT.-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%			22
23	V	21	CLERICAL & GEN.-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%			23
24	V	26	AUTO INSURANCE-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%			24
25	V	27	EMP. BENEFITS-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%			25
26	V	35	AUTO LEASE-B. BARRISH		S.I.R. MANAGEMENT, INC.	100.00%			26
27	V								27
28	V	17	ADMIN. SALARY-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%			28
29	V	21	CLERICAL & GEN.-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%			29
30	V	26	AUTO INSURANCE-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%			30
31	V	27	EMP. BENEFITS-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%			31
32	V	35	AUTO LEASE-M. GIANNINI		S.I.R. MANAGEMENT, INC.	100.00%			32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 545,688			\$ 85,789	\$ * (459,899)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10A	SPECIAL REHAB		S.I.R. MANAGEMENT, INC.	100.00%		\$	15
16	V	15	EMP. BEN.-H. CARE & PROG.		S.I.R. MANAGEMENT, INC.	100.00%			16
17	V								17
18	V	6	REPAIRS AND MAINT.	9,720	S.I.R. MANAGEMENT, INC.	100.00%	6,314	(3,406)	18
19	V	7	EMP. BEN.-GEN. SERV.		S.I.R. MANAGEMENT, INC.	100.00%	1,292	1,292	19
20	V								20
21	V								21
22	V	1	DIETICIAN SALARIES	15,000	S.I.R. MANAGEMENT, INC.	100.00%	8,915	(6,085)	22
23	V	7	EMP. BEN.-GEN. ADMIN.		S.I.R. MANAGEMENT, INC.	100.00%	1,824	1,824	23
24	V								24
25	V	19	LEGAL FEES	19,848	S.I.R. MANAGEMENT, INC.	100.00%		(19,848)	25
26	V								26
27	V	17	FEES	4,320	S.I.R. MANAGEMENT, INC.	100.00%		(4,320)	27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 48,888			\$ 18,345	\$ * (30,543)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	EMPLOYEE HEALTH INSURANCE	\$	CCS EMPLOYEE BENEFIT GROUP	100.00%	\$ 126,595	\$ 126,595	15
16	V								16
17	V								17
18	V								18
19	V	22	EMPLOYEE HEALTH INSURANCE	126,595	CCS EMPLOYEE BENEFIT GROUP	100.00%		(126,595)	19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 126,595			\$ 126,595	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	01	DIETARY	\$	XCEL MEDICAL SUPPLY, LLC	100.00%	\$	\$	15
16	V	02	FOOD		XCEL MEDICAL SUPPLY, LLC	100.00%			16
17	V	03	HOUSEKEEPING	19,621	XCEL MEDICAL SUPPLY, LLC	100.00%	17,675	(1,945)	17
18	V	04	LAUNDRY	1,879	XCEL MEDICAL SUPPLY, LLC	100.00%	1,693	(186)	18
19	V	06	REPAIRS & MAINTENANCE		XCEL MEDICAL SUPPLY, LLC	100.00%			19
20	V	10	NURSING	209,412	XCEL MEDICAL SUPPLY, LLC	100.00%	188,651	(20,761)	20
21	V	11	ACTIVITIES		XCEL MEDICAL SUPPLY, LLC	100.00%			21
22	V	20	DUES, FEES, SUBSCRIPTIONS & PROM		XCEL MEDICAL SUPPLY, LLC	100.00%			22
23	V	21	CLERICAL & GENERAL OFFICE		XCEL MEDICAL SUPPLY, LLC	100.00%			23
24	V	22	EMPLOYEE BENEFITS		XCEL MEDICAL SUPPLY, LLC	100.00%			24
25	V	39	ANCILLARY	43,275	XCEL MEDICAL SUPPLY, LLC	100.00%	38,985	(4,290)	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 274,187			\$ 247,004	\$ * (27,183)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22	HEALTH INSURANCE	\$ 15,180	ECM OWNERS COUNCIL	100.00%	\$ 15,016	\$ (164)	15
16	V	17	ADMINISTRATOR SALARY	7,920	ECM OWNERS COUNCIL	100.00%	7,908	(12)	16
17	V	22	PAYROLL TAXES	600	ECM OWNERS COUNCIL	100.00%	756	156	17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 23,700			\$ 23,680	\$ * (20)	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☐ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V			\$			\$		15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$			\$	\$ *	39

Facility Name & ID Number Elmwood Care # 0040410 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Eric Rothner	Relative	Administrative	0.00%	See Attached	0.80	1.73%	Alloc Salary	\$ 10,271	17-7	1
2	Nenita Guzman	Relative	Dietary	0.00%	See Attached	5.49	10.98%	Alloc Salary	7,235	1-7	2
3	Louise Bergthold	Shareholder	Administrative	4.90%	See Attached	6.04	10.98%	Alloc Salary	20,914	17-7	3
4	Tom Winter	Shareholder	Administrative	1.43%	See Attached	7.46	12.43%	Alloc Salary	20,066	17-7	4
5	Jeff Oravec	Shareholder	Administrative	0.41%	See Attached	4.39	10.98%	Aloc Sal	10,777	17-7	5
6	Joey Abramchik	Shareholder	Administrative	2.04%	See Attached	4.94	10.98%	Alloc Salary	16,375	17-7	6
7	Stuart Sikes	Shareholder	Administrative	0.82%	See Attached	4.39	10.98%	Alloc Salary	12,012	17-7	7
8	Lori Barrish	Shareholder	Administrative	2.04%	None	40.00	100.00%	Salary	94,257	17-1, 17-7	8
9	Adam Vales	Relative	Clerical	0.00%	See Attached	0.84	2.10%	Alloc Salary	1,032	22-7	9
10	Kim Rudolph	Relative	Clerical	0.00%	See Attached	0.63	1.80%	Alloc Salary	624	22-7	10
11											11
12											12
13								TOTAL	\$ 193,563		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elmwood Care # 0040410 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization _____
Street Address _____
City / State / Zip Code _____
Phone Number (____) _____
Fax Number (____) _____

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

Facility Name & ID Number Elmwood Care # 0040410 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization S.I.R. MANAGEMENT, INC.
Street Address 6840 N. LINCOLN
City / State / Zip Code LINCOLNWOOD, IL. 60712
Phone Number (847) 675 -7979
Fax Number (847) 675 -0555

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	UTILITIES	PATIENT DAYS	636,443	10	\$ 14,105	\$	69,839	\$ 1,548	1
2	6	REPAIRS AND MAINT.	PATIENT DAYS	636,443	10	68,426	46,969	69,839	7,509	2
3	7	EMP. BEN.-GEN. SERV.	PATIENT DAYS	636,443	10	9,610		69,839	1,054	3
4	10	NURSING	PATIENT DAYS	636,443	10	204,773	204,773	69,839	22,470	4
5	15	EMP. BEN.-H.C.	PATIENT DAYS	636,443	10	40,863		69,839	4,484	5
6	17	ADMINISTRATIVE	PATIENT DAYS	636,443	10	94,293	94,293	69,839	10,347	6
7	19	PROFESSIONAL FEES	PATIENT DAYS	636,443	10	9,125		69,839	1,001	7
8	20	FEES,SUBSCRIPTIONS	PATIENT DAYS	636,443	10	999		69,839	110	8
9	21	CLERICAL & GENERAL	PATIENT DAYS	636,443	10	135,090	96,485	69,839	14,824	9
10	24	EDUCATION & SEMINAR	PATIENT DAYS	636,443	10	2,293		69,839	252	10
11	25	OTHER ADMIN. STAFF TRANS	PATIENT DAYS	636,443	10	21,870		69,839	2,400	11
12	26	INSURANCE	PATIENT DAYS	636,443	10	4,867		69,839	534	12
13	27	EMP. BEN.-GEN. ADMIN.	PATIENT DAYS	636,443	10	38,192		69,839	4,191	13
14	30	DEPRECIATION	PATIENT DAYS	636,443	10	23,979		69,839	2,631	14
15	32	INTEREST	PATIENT DAYS	636,443	10	(1,613)		69,839	(177)	15
16	33	REAL ESTATE TAXES	PATIENT DAYS	636,443	10	41,530		69,839	4,557	16
17	35	EQUIPMENT RENTAL	PATIENT DAYS	636,443	10	16,852		69,839	1,849	17
18										18
19	39	LEASED EQUIPMENT	LEASING INCOME	52,560	1			52,560		19
20	30	DEPRECIATION	LEASING INCOME	52,560	1	14,575		52,560	14,575	20
21	32	INTEREST	LEASING INCOME	52,560	1	5,773		52,560	5,773	21
22										22
23										23
24										24
25	TOTALS					\$ 745,602	\$ 442,521		\$ 99,932	25

Facility Name & ID Number Elmwood Care # 0040410 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization S.I.R. MANAGEMENT, INC.
Street Address 6840 N. LINCOLN
City / State / Zip Code LINCOLNWOOD, IL. 60712
Phone Number (847) 675 -7979
Fax Number (847) 675 -0555

	1	2	3	4	5	6	7	8	9	
	Schedule V Line Reference	Item	Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	1	DIETARY SALARIES	PATIENT DAYS	636,443	10	\$ 65,932	\$ 65,932	69,839	\$ 7,235	1
2	7	EMP. BEN.-DIETARY	PATIENT DAYS	636,443	10	13,490		69,839	1,480	2
3	17	ADMIN./LEGAL SALARIES	PATIENT DAYS	636,443	10	478,274	478,274	69,839	52,483	3
4	19	FINANCIAL CONSULTANT	PATIENT DAYS	636,443	10	149,224		69,839	16,375	4
5	27	EMP. BEN.-ADMINISTRATIVE	PATIENT DAYS	636,443	10	74,875		69,839	8,216	5
6										6
7	17	ADMIN. SALARY-B. BARRISH	AVG HRS WKD	20	4	16,008	16,008			7
8	6	REPAIRS & MAINT.-B. BARRIS	AVG HRS WKD	20	4	789				8
9	21	CLERICAL & GEN.-B. BARRIS	AVG HRS WKD	20	4	1,626				9
10	26	AUTO INSURANCE-B. BARRIS	AVG HRS WKD	20	4	1,444				10
11	27	EMP. BENEFITS-B. BARRISH	AVG HRS WKD	20	4	24,215				11
12	35	AUTO LEASE-B. BARRISH	AVG HRS WKD	20	4	5,400				12
13										13
14	17	ADMIN. SALARY-M. GIANNINI	AVG HRS WKD	30	4	10,035	10,035			14
15	21	CLERICAL & GEN.-M. GIANNI	AVG HRS WKD	30	4	457				15
16	26	AUTO INSURANCE-M. GIANNI	AVG HRS WKD	30	4	662				16
17	27	EMP. BENEFITS-M. GIANNINI	AVG HRS WKD	30	4	23,622				17
18	35	AUTO LEASE-M. GIANNINI	AVG HRS WKD	30	4	5,242				18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 871,295	\$ 570,249		\$ 85,789	25

Facility Name & ID Number Elmwood Care # 0040410 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization S.I.R. MANAGEMENT, INC.
Street Address 6840 N. LINCOLN
City / State / Zip Code LINCOLNWOOD, IL. 60712
Phone Number (847) 675 -7979
Fax Number (847) 675 -0555

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	10A	SPECIAL REHAB	SPECIAL REHAB INC.	107,736	7	\$ 65,110	\$ 65,110			1
2	15	EMP. BEN.-H. CARE & PROG.	SPECIAL REHAB INC.	107,736	7	13,322				2
3										3
4	6	REPAIRS AND MAINT.	MAINTENANCE INC.	144,648	10	93,966	93,966	9,720	6,314	4
5	7	EMP. BEN.-GEN. SERV.	MAINTENANCE INC.	144,648	10	19,226		9,720	1,292	5
6										6
7										7
8	1	DIETICIAN SALARIES	DIETICIAN SERVICE INC.	125,400	10	74,533	74,533	15,000	8,915	8
9	7	EMP. BEN.-GEN. ADMIN.	DIETICIAN SERVICE INC.	125,400	10	15,250		15,000	1,824	9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 281,405	\$ 233,608		\$ 18,345	25

Facility Name & ID Number Elmwood Care # 0040410 Report Period Beginning: 01/01/05 Ending: 12/31/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization _____
Street Address _____
City / State / Zip Code _____
Phone Number () _____
Fax Number () _____

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						\$	\$			1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$	\$		\$	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related Long-Term												
1							\$		\$			\$	1
2													2
3													3
4													4
5	See Supplemental Schedule												5
	Working Capital												
6	CIB Bank - LOC		X	Working Capital		6/20/03		2,635,000	02/20/04			886,899	6
7	Allocated From Preferred		X									(354)	7
8	See Supplemental Schedule											5,596	8
9	TOTAL Facility Related						\$	2,635,000				\$ 892,141	9
	B. Non-Facility Related*												
10													10
11													11
12													12
13	See Supplemental Schedule												13
14	TOTAL Non-Facility Related						\$					\$	14
15	TOTALS (line 9+line14)						\$	2,635,000				\$ 892,141	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6		7	8	9	10		
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense			
		YES	NO				Original	Balance						
	A. Directly Facility Related													
	Long-Term													
1							\$					\$	1	
2													2	
3													3	
4													4	
5													5	
6													6	
7	TOTAL Long-Term												7	
	Working Capital													
8	Allocated From SIR		X				\$					\$	5,596	8
9														9
10														10
11														11
12														12
13														13
14	TOTAL Working Capital												5,596	14
	B. Non-Facility Related*													
15							\$					\$		15
16														16
17														17
18														18
19														19
20	TOTAL Non-Facility Related													20

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

		<div>Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.</div>			
1. Real Estate Tax accrual used on 2004 report.				\$	439,800 1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)				\$	425,529 2
3. Under or (over) accrual (line 2 minus line 1).				\$	(14,271) 3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	430,800 4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$	15,000 5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.				\$	431,529 7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2000	435,020	8	
		2001	410,298	9	
		2002	418,390	10	
		2003	428,669	11	
		2004	418,245	12	
Accrual for 2005 \$418,245*1.03= \$430,800					
Allocation from SIR - \$4,557					
Allocation from Preferred - \$2,727					
\$15,000 For Direct Appeal of 2004 Real Estate Taxes					
				13	FROM R. E. TAX STATEMENT FOR 2004 \$ 13
				14	PLUS APPEAL COST FROM LINE 5 \$ 14
				15	LESS REFUND FROM LINE 6 \$ 15
				16	AMOUNT TO USE FOR RATE CALCULATION \$ 16

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Elmwood Care COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0040410

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847)236-1111 FAX #: (847)236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 12-25-323-003-0000	Long Term Care Property	\$ 114,375.67	\$ 114,375.67
2. 12-25-323-004-0000	Long Term Care Property	\$ 114,008.52	\$ 114,008.52
3. 12-25-323-005-0000	Long Term Care Property	\$ 178,442.38	\$ 178,442.38
4. 12-25-324-001-0000	Long Term Care Property	\$ 5,613.41	\$ 5,613.41
5. 12-25-324-002-0000	Long Term Care Property	\$ 5,804.71	\$ 5,804.71
6. Allocate From SIR Properties	Home Office	\$ 61,128.74	\$ 7,014.69
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 479,373.43	\$ 425,259.38

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Elmwood Care COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0040410

CONTACT PERSON REGARDING THIS REPORT Steve Lavenda

TELEPHONE (847)236-1111 FAX #: (847)236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D)
			Tax
Tax Index Number	Property Description	Total Tax	Applicable to Nursing Home
1.		\$	\$
2.		\$	\$
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$	\$

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2005.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 46,565 B. General Construction Type: Exterior Brick Frame Number of Stories 4

C. Does the Operating Entity? (a) Own the Facility (X) (b) Rent from a Related Organization. (c) Rent from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? (X) (a) Own the Equipment (X) (b) Rent equipment from a Related Organization. (X) (c) Rent equipment from Completely Unrelated Organization.
(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.)
List entity name, type of business, square footage, and number of beds/units available (where applicable).
None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? YES (X) NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:
3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility		1993	\$ 624,991	1
2			1998	100,000	2
3	TOTALS			\$ 724,991	3

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$		4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various			1993	129,203		20	6,460	6,460	79,367	9
10	Various			1994	49,738		20	2,487	2,487	28,707	10
11	Various			1995	167,102		20	8,357	8,357	88,024	11
12	Various			1996	136,090		20	6,804	6,804	63,705	12
13	Various			1997	16,180		20	809	809	6,914	13
14	Various			1998	161,911		20	9,183	9,183	70,029	14
15	Various			1999	138,019		20	6,902	6,902	44,582	15
16	Various			2000	67,583		20	3,382	3,382	18,457	16
17	Various			2001	107,654		20	5,382	5,382	24,749	17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67	Related Building Company (Pages 12-BLDG & 12A-BLDG)	10,419,509	257,442		297,700	40,258	3,380,149	67
68	Related Party Allocations (Pages 12-REP & 12A-REP)	95,511	3,240		3,763	523	39,551	68
69	Financial Statement Depreciation		158,104			(158,104)		69
70	TOTAL (lines 4 thru 69)	\$ 11,488,500	\$ 418,786		\$ 351,229	\$ (67,557)	\$ 3,844,234	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 11,488,500	\$ 418,786		\$ 351,229	\$ (67,557)	\$ 3,844,234	1
2	Ventilation	2002	3,291		20	329	329	1,262	2
3	Fire Dampers	2002	25,372		20	2,537	2,537	8,034	3
4	Fire Dampers	2002	1,840		20	184	184	583	4
5	Dialysis Room	2002	14,077		20	1,408	1,408	4,340	5
6	Hvac Room	2002	2,326		20	233	233	930	6
7	Hvac Work	2002	25,413		20	2,541	2,541	10,165	7
8	Water Heaters	2002	10,500		20	1,050	1,050	3,588	8
9	A/C Compressor	2002	7,650		20	638	638	2,231	9
10	Ejector Pump	2002	3,757		20	376	376	1,284	10
11	Nurse Call	2002	4,578		20	305	305	1,017	11
12	Chimney Repair	2002	1,017		20	102	102	407	12
13	Generator	2002	1,512		20	151	151	580	13
14	A/C Repair	2002	915		20	92	92	320	14
15	A/C Repair	2002	2,469		20	247	247	864	15
16	Wall Protection	2002	730		20	73	73	256	16
17	Mini-Blinds	2002	816		20	82	82	279	17
18	Hot Water Valves	2002	2,922		20	292	292	925	18
19	Plumbing	2002	1,632		20	163	163	612	19
20	Cubicle Curtains	2002	2,397		20	240	240	939	20
21	Boiler Work	2003	15,650		20	783	783	2,282	21
22	Boiler Valve	2003	2,576		20	129	129	376	22
23	Exhaust Work	2003	2,541		20	127	127	339	23
24	Electrical Work - Vent	2003	51,700		20	2,585	2,585	6,678	24
25	Vent Alarms (6)	2003	3,894		20	195	195	471	25
26	Vent Alarms (9)	2003	6,352		20	318	318	768	26
27	Kitchen Doors	2003	2,075		20	104	104	242	27
28	Exhaust Work	2003			20				28
29	Piping	2003	2,868		20	143	143	382	29
30	Walk In Freezer	2003	25,014		20	1,251	1,251	2,762	30
31	Vent- Alarm 4	2003	2,824		20	141	141	306	31
32	Vent Alarm-3	2003	2,117		20	106	106	238	32
33	Hvac Work	2003	3,329		20	166	166	361	33
34	TOTAL (lines 1 thru 33)		\$ 11,722,654	\$ 418,786		\$ 368,320	\$ (50,466)	\$ 3,898,055	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 11,722,654	\$ 418,786		\$ 368,320	\$ (50,466)	\$ 3,898,055	1
2	Compressor & Condensor - Walk-In Freezer	2003	1,273		20	64	64	191	2
3	Boiler Extras	2003	1,097		20	55	55	160	3
4	Door Screens	2003	1,676		20	84	84	203	4
5	Replace Valves Kitchen Main Sink	2003	1,050		20	53	53	123	5
6	Cubicle Curtains	2003	3,173		20	159	159	357	6
7	Stair Treads	2003	1,046		20	52	52	109	7
8	Exterior Painting	2003	2,415		20	121	121	262	8
9	Repair Sewer & Drains	2003	1,360		20	68	68	181	9
10	Electrical Work	2004	9,956		20	498	498	996	10
11	Vent Wiring	2004	2,299		20	115	115	230	11
12	Vent Wiring	2004	4,496		20	225	225	450	12
13	Paint And Wallpaper	2004	50,465		20	2,523	2,523	4,836	13
14	Painting	2004	12,770		20	639	639	1,224	14
15	Painting	2004	12,124		20	606	606	1,162	15
16	Electrical Work	2004	5,510		20	276	276	528	16
17	Steel Door	2004	2,657		20	266	266	465	17
18	Steel Door	2004	2,932		20	293	293	513	18
19	Storage Tank	2004	2,240		20	112	112	196	19
20	Elevator Work	2004	2,045		20	102	102	170	20
21	Paint & Wallpaper	2004	7,326		20	366	366	702	21
22	Hvac Compressor	2004	15,100		20	755	755	1,070	22
23	Water Pump	2004	1,320		20	66	66	83	23
24	Pump Repair	2004	1,048		20	105	105	183	24
25	Electrical Work	2004	1,429		20	71	71	83	25
26	Electrical Work	2004	2,080		20	104	104	113	26
27	Elevator Repair	2004	1,265		20	63	63	79	27
28	Electrical Work	2005	3,200		20	160	160	160	28
29	Elevator Work	2005	5,079		20	466	466	466	29
30	Door Locks	2005	4,175		20	313	313	313	30
31	Smoke Damper	2005	2,800		20	140	140	140	31
32	Door Locks	2005	4,120		20	206	206	206	32
33	Staircase Railing	2005	12,850		20	589	589	589	33
34	TOTAL (lines 1 thru 33)		\$ 11,905,030	\$ 418,786		\$ 378,035	\$ (40,751)	\$ 3,914,598	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 11,905,030	\$ 418,786		\$ 378,035	\$ (40,751)	\$ 3,914,598	1
2	Elevator Work	2005	1,036		20	47	47	47	2
3	Water Pump	2005	2,256		20	103	103	103	3
4	Fire Doors	2005	16,800		20	700	700	700	4
5	Hvac Work	2005	2,469		20	103	103	103	5
6	Elevator Work	2005	4,805		20	160	160	160	6
7	Elevator Work	2005	3,473		20	87	87	87	7
8	Hvac Compressor	2005	3,944		20	99	99	99	8
9	Kitchen Door Kit	2005	737		20	18	18	18	9
10	Vertical Rod	2005	4,175		20	209	209	209	10
11	Railing	2005	12,200		20	610	610	610	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,956,925	\$ 418,786		\$ 380,171	\$ (38,615)	\$ 3,916,734	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 11,956,925	\$ 418,786		\$ 380,171	\$ (38,615)	\$ 3,916,734	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
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21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,956,925	\$ 418,786		\$ 380,171	\$ (38,615)	\$ 3,916,734	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$11,956,925	\$418,786		\$380,171	\$(38,615)	\$3,916,734	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$11,956,925	\$418,786		\$380,171	\$(38,615)	\$3,916,734	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$11,956,925	\$418,786		\$380,171	\$(38,615)	\$3,916,734	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$11,956,925	\$418,786		\$380,171	\$(38,615)	\$3,916,734	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$11,956,925	\$418,786		\$380,171	\$(38,615)	\$3,916,734	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
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23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$11,956,925	\$418,786		\$380,171	\$(38,615)	\$3,916,734	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$11,956,925	\$418,786		\$380,171	\$(38,615)	\$3,916,734	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$11,956,925	\$418,786		\$380,171	\$(38,615)	\$3,916,734	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		\$ 11,956,925	\$ 418,786		\$ 380,171	\$ (38,615)	\$ 3,916,734	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 11,956,925	\$ 418,786		\$ 380,171	\$ (38,615)	\$ 3,916,734	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12J, Carried Forward		\$11,956,925	\$418,786		\$380,171	\$(38,615)	\$3,916,734	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$11,956,925	\$418,786		\$380,171	\$(38,615)	\$3,916,734	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	FOR OHF USE ONLY	2	3	4	5	6	7	8	9	
	Beds*		Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
4	245		1994	1975	\$ 10,419,509	\$ 257,442		\$ 297,700	\$ 40,258	\$ 3,380,149	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$	\$		\$	\$	\$	70
		10,419,509	257,442		297,700	40,258	3,380,149	

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	Allocate From SIR Properties		1993	1993	\$ 17,545	\$ 557	35	\$ 501	\$ (56)	\$ 6,266	4
5	Allocate From SIR Properties		1993	1993	29,322	931	35	838	(93)	10,472	5
6											6
7											7
8											8
	Improvement Type**										
9	Allocate From Prefereed Bookkeeping			1997	21,911	491	20	1,096	605	9,651	9
10	Allocate From Prefereed Bookkeeping			1999	174	-	20	9	9	57	10
11	Allocate From Prefereed Bookkeeping			2000	1,099	-	20	55	55	298	11
12											12
13	Allocate From SIR Properties - Preferred			2002	70	-	20	3	3	12	13
14	Allocate From SIR Properties - Preferred			1999	2,223	222	20	111	(111)	723	14
15	Allocate From SIR Properties - Preferred			1998	1,062	106	20	53	(53)	398	15
16	Allocate From SIR Properties - Preferred			1997	66	7	20	3	(4)	31	16
17	Allocate From SIR Properties - Preferred			1994	167	4	20	8	4	96	17
18	Allocate From SIR Properties - Preferred			1993	285	1	20	14	13	178	18
19											19
20	Allocate From SIR Management			1993	12,594	351	20	624	273	8,117	20
21	Allocate From SIR Management			1994	39	-	20	-		39	21
22	Allocate From SIR Management			1995	288	-	20	14	14	150	22
23	Allocate From SIR Management			1999	1,368	-	20	68	68	425	23
24	Allocate From SIR Management			2000	826	-	20	41	41	235	24
25											25
26	Allocate From SIR Properties - SIR Management			2002	116	-	20	6	6	20	26
27	Allocate From SIR Properties - SIR Management			1999	3,715	372	20	186	(186)	1,208	27
28	Allocate From SIR Properties - SIR Management			1998	1,776	178	20	89	(89)	666	28
29	Allocate From SIR Properties - SIR Management			1997	110	11	20	6	(5)	52	29
30	Allocate From SIR Properties - SIR Management			1994	279	7	20	14	7	160	30
31	Allocate From SIR Properties - SIR Management			1993	476	2	20	24	22	297	31
32											32
33											33
34											34
35											35
36											36

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37		\$	\$		\$	\$	\$	37
38								38
39								39
40								40
41								41
42								42
43								43
44								44
45								45
46								46
47								47
48								48
49								49
50								50
51								51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66
67								67
68								68
69								69
70	TOTAL (lines 4 thru 69)	\$ 95,511	\$ 3,240		\$ 3,763	\$ 523	\$ 39,551	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$737,277	\$1,103	\$56,236	\$55,133	10	\$528,902	71
72	Current Year Purchases	35,710	14,775	2,297	(12,478)	10	2,297	72
73	Fully Depreciated Assets	176,899				10	176,899	73
74								74
75	TOTALS	\$949,886	\$15,878	\$58,533	\$42,655		\$708,098	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$13,631,802	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$434,664	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$438,704	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$4,040	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$4,624,832	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES
- ☒ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease
-
-

9. Option to Buy:
- ☐ YES
- ☐ NO
- Terms:
-
- *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
- ☐ YES
- ☐ NO
16. Rental Amount for movable equipment: \$ 10,867
- Description: See Attached Schedule
- (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?	<input type="checkbox"/> YES	2. CLASSROOM PORTION:	3. CLINICAL PORTION:
	<input checked="" type="checkbox"/> NO	IN-HOUSE PROGRAM	IN-HOUSE PROGRAM
		IN OTHER FACILITY	IN OTHER FACILITY
		COMMUNITY COLLEGE	HOURS PER CNA
		HOURS PER CNA	

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

B. EXPENSES

		ALLOCATION OF COSTS		(d)	
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.

(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.

(c) For in-house training programs only. Do not include fringe benefits.

(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.

(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost						
					Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 172,827	\$		\$ 172,827	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			72,331			72,331	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			195,462			195,462	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescripts				280,305		280,305	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Supplemental			155,193		159,592	331,493		646,278	13
14	TOTAL			\$ 155,193		\$ 600,212	\$ 611,798		\$ 1,367,203	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

		1	2	
		Operating	After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 96,748	\$ 96,749	1
2	Cash-Patient Deposits	56,110	56,110	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	2,743,279	2,743,279	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments		2,040	5
6	Prepaid Insurance	47,479	47,479	6
7	Other Prepaid Expenses	3,325	3,325	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): See Attached Schedule	3,162	400,011	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 2,950,103	\$ 3,348,993	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		727,991	13
14	Buildings, at Historical Cost		10,419,509	14
15	Leasehold Improvements, at Historical Cost	544,688	544,688	15
16	Equipment, at Historical Cost	1,585,105	2,320,105	16
17	Accumulated Depreciation (book methods)	(1,463,294)	(5,538,185)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule	373,137	465,482	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,039,636	\$ 8,939,590	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,989,739	\$ 12,288,583	25

		1	2	
		Operating	After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 417,654	\$ 417,654	26
27	Officer's Accounts Payable	9,688	9,688	27
28	Accounts Payable-Patient Deposits	57,984	57,984	28
29	Short-Term Notes Payable	2,635,000	2,635,000	29
30	Accrued Salaries Payable	242,704	242,704	30
31	Accrued Taxes Payable (excluding real estate taxes)	46,851	46,851	31
32	Accrued Real Estate Taxes(Sch.IX-B)		430,800	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	106,130	106,130	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,516,011	\$ 3,946,811	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule		11,882,500	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 11,882,500	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,516,011	\$ 15,829,311	46
47	TOTAL EQUITY(page 18, line 24)	\$ 473,728	\$ (3,540,728)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,989,739	\$ 12,288,583	48

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 822,641	1
2	Restatements (describe):		2
3	Paid In Capital	122,498	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 945,139	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(471,411)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (471,411)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 473,728	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 8,430,992	1
2	Discounts and Allowances for all Levels	105,265	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 8,536,257	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,322,820	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,322,820	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	253,582	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	53,057	19
20	Radiology and X-Ray	20,760	20
21	Other Medical Services	240,931	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 568,330	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Supplemental Schedule</u>	138	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 138	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 10,427,545	30

2			
	Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,658,167	31
32	Health Care	4,040,127	32
33	General Administration	2,226,245	33
	B. Capital Expense		
34	Ownership	1,473,076	34
	C. Ancillary Expense		
35	Special Cost Centers	1,367,203	35
36	Provider Participation Fee	134,138	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,898,956	40
41	Income before Income Taxes (line 30 minus line 40)**	(471,411)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (471,411)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? Cash Basis If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,457	1,726	\$ 66,350	\$ 38.44	1
2	Assistant Director of Nursing	3,365	3,578	112,873	31.55	2
3	Registered Nurses	45,521	47,544	1,343,819	28.26	3
4	Licensed Practical Nurses	12,191	13,105	286,508	21.86	4
5	CNAs & Orderlies	95,839	101,298	932,908	9.21	5
6	CNA Trainees					6
7	Licensed Therapist	7,370	7,615	155,193	20.38	7
8	Rehab/Therapy Aides	5,064	5,464	66,461	12.16	8
9	Activity Director	2,977	3,021	42,718	14.14	9
10	Activity Assistants	7,729	7,881	63,940	8.11	10
11	Social Service Workers	2,958	3,074	94,820	30.85	11
12	Dietician					12
13	Food Service Supervisor	2,009	2,086	27,564	13.21	13
14	Head Cook	5,917	6,503	62,345	9.59	14
15	Cook Helpers/Assistants	21,116	22,769	213,387	9.37	15
16	Dishwashers					16
17	Maintenance Workers	3,522	4,100	56,526	13.79	17
18	Housekeepers	28,027	29,948	237,039	7.92	18
19	Laundry	10,958	11,608	88,695	7.64	19
20	Administrator	1,864	2,086	94,219	45.17	20
21	Assistant Administrator	3,986	4,171	78,284	18.77	21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,878	9,563	82,324	8.61	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	13,454	14,514	270,645	18.65	31
32	Other Health Care(specify)					32
33	Other(specify) See Supplemental					33
34	TOTAL (lines 1 - 33)	284,202	301,654	\$ 4,376,618 *	\$ 14.51	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 17,142	01-03	35
36	Medical Director	Monthly	14,400	09-03	36
37	Medical Records Consultant	44	4,224	10-03	37
38	Nurse Consultant	1,213	48,516	10-03	38
39	Pharmacist Consultant	Monthly	3,678	10-03	39
40	Physical Therapy Consultant	295	20,071	10a-03	40
41	Occupational Therapy Consultant	254	17,156	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	16	684	10a-03	43
44	Activity Consultant	Monthly	2,303	11-03	44
45	Social Service Consultant	43	2,197	12-03	45
46	Other(specify)				46
47	Director of Food Services	Monthly	24,996	01-03	47
48					48
49	TOTAL (lines 35 - 48)	1,865	\$ 155,367		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	426	\$ 16,035	10-03	50
51	Licensed Practical Nurses	8,075	312,145	10-03	51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)	8,501	\$ 328,180		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description	Amount	Description	Amount	
Lori Barrish	Administrator	2.04	\$ 94,269	Workers' Compensation Insurance	\$ 70,233	IDPH License Fee	\$	
Caryl Kiser	Assist. Admin	0	78,234	Unemployment Compensation Insurance	133,759	Advertising: Employee Recruitment	49,182	
				FICA Taxes	322,732	Health Care Worker Background Check		
				Employee Health Insurance	83,300	(Indicate # of checks performed 162)	1,660	
				Employee Meals	42,705	Advertising & Promotional	23,379	
				Illinois Municipal Retirement Fund (IMRF)*		IL Council Dues	8,858	
				401K Plan	9,523	Licenses & Permits	1,960	
				Employee Benefits - Other	1,811	Yellow Page Advertising	15,004	
				Union Healt & Welfare	78,599	Allocate From SIR Management	110	
						See Supplemental Schedule	85	
						Less: Public Relations Expense (
						Non-allowable advertising	(23,379)	
						Yellow page advertising	(15,004)	
TOTAL (agree to Schedule V, line 17, col. 1)								
(List each licensed administrator separately.)			\$ 172,503					
B. Administrative - Other				TOTAL (agree to Schedule V, line 22, col.8)				
Description			Amount					
SIR Management - Management Fees			\$ 520,692					
Owners Council Dues			4,320					
Administrative Charges - Ancilliary & Dues			55,092					
See Supplemetal Schedule			30,876					
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 610,980					
(Attach a copy of any management service agreement)				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				
Vendor/Payee	Type		Amount	Description	Line #	Amount	G. Schedule of Travel and Seminar**	
Preferred Bookkeeping	Accounting		\$ 28,100			\$	Description <th>Amount</th>	Amount
FR&R	Accounting		16,940				Out-of-State Travel	\$
Various Legal	(Adj On P5A)		12,870					
ICS Solutionsq	Website		225				In-State Travel	
LTC Solutions	Computer		1,320					
IL Assoc. Of HCF	Legal		4,656					
E Health Data Solutions	MDS Software		3,539					
Preferred Bookkeeping	Bookkeeping		88,200				Seminar Expense	3,596
Preferred Bookkeeping	Computer		5,880				Allocation Preferred Bookkeeping	129
Personal Planners	Unemployment Consult.		3,105				Allocation SIR	252
Amari & Locallo	Legal		15,000					
							Entertainment Expense (
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	(agree to Sch. V, line 24, col. 8)	
(If total legal fees exceed \$2500 attach copy of invoices.)			\$ 179,835				TOTAL	\$ 3,977

*** Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT**

****See instructions.**

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. IL Council - \$11,312
- (3) Did the nursing home make political contributions or payments to a political action organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 10,341 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 134,138
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 42,705 Has any meal income been offset against related costs? N/A Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 100% Ln 14
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.